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The Communicator

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Local Government Finance in the State of Indiana

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County Profile:
Marion County Auditor
Marty Womacks



Indiana General Assembly Mini-Session Passes Senate Bill 1

*by Kostas Poulakidas,
Colleen Kelly*

The Indiana General Assembly passed (67-30) Senate Bill 1 after three weeks of deliberation on how best to give property tax breaks to Indiana property owners. SB1 was signed into law by Governor Kernan on December 12. The bill offers several provisions that impact what property owners will pay including allowing eligible homeowners who missed the May deadline additional time to file for deductions. Hoosiers had until December 15 to file for their 2004 homestead credit deductions, and other deductions for veterans, low-income seniors, and homeowners with disabilities. Many qualified homeowners (95,000 estimated) had not filed and did not realize this until they received their tax bills. Other sections of the bill address assessment methods for rental property and local government budget controls. Here are highlights of the bill:

- Gives homeowners who missed the May deadline until December 15 to file for tax breaks they're eligible for and get them applied to 2004 tax bills. These include the homestead credit, mortgage deduction, and breaks for veterans, low-income seniors and disabled homeowners.

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Senate Bill 1 cont'

- Allows taxpayers to receive up to \$2,500 Indiana income-tax deduction for 2003 property taxes even if they are paid in 2004.
- Requires assessors to assign the lowest possible tax values to rental properties and mobile homes for taxes due in 2006 and beyond.
- Tightens the cap on annual spending increases by local governments.
- Prohibits local governments from "banking" levy increases for future years or collecting and keeping any more than they budget to spend in a given year.
- Prevents local governments from inflating tax rates to protect school and local government budgets, by ensuring there's money available for refunds to taxpayers who win appeals.
- Requires county treasurers to notify taxpayers of the General Assembly's tax relief package, which in mid-2002 raised sales and other taxes to reduce what taxpayers would have paid as a result of the court-ordered reassessment.
- Makes it easier to taxpayers to object when local governments and public schools want to build new buildings.
- Allows counties to waive the 10 percent late-payment penalty for taxpayers who pay their taxes late---and lets them pay installment payments over the year.
- Makes it easier for taxpayers to navigate the assessment appeals process.

House Ways and Means Chairman Representative William Crawford says his committee will hold more hearings on tax-related legislation in early January. They are still planning on submitting house bills to offer further deductions to owners of older homes, farmers and other homeowners.

If you want to check the status of 2004 legislative bills, here is a website for you to do so:
www.in.gov/apps/lisa/session/billwatch/billinfo.



On behalf of the Governor, Jon Laramore, Governor's General Counsel, surprised Commissioner Beth Henkel on November 26, 2003, with a presentation of the honored *Sagamore of the Wabash* award for outstanding service to the State of Indiana.
(Left to right, DLGF Administrative Assistant Carolyn Casey, Jon Laramore, Governor's General Counsel, Commissioner Beth Henkel, and husband Dan Henkel.)

The *Sagamore of the Wabash* award was created during the term of Governor Ralph Gates, who served from 1945 to 1949. Governor Gates was to attend a tri-state meeting in Louisville with officials from the states of Ohio and Kentucky.

Aides to the governor discovered that the governor of Kentucky was preparing Kentucky Colonel certificates for Governor Gates and Senator Robert A. Taft, who was to represent the State of Ohio. The Hoosiers decided that Indiana should have an appropriate award to present in return.

The term "sagamore" was used by the American Indian tribes of the northeastern United States to describe a lesser chief or a great man among the tribe to whom the true chief would look for wisdom and advice.

The award is the highest honor that the Governor of Indiana bestows. It is a personal tribute usually given to those who have rendered a distinguished service to the state or to the governor.

Among these who have received Sagamores have been astronauts, presidents, ambassadors, artists, musicians, politicians, and ordinary citizens who have contributed greatly to our Hoosier heritage.

Congratulations Beth!



Message from Beth Henkel, Commissioner

This is the time of year when we like to reflect upon what has happened over the year and to stop and count our blessings as we gather together with family and friends.

We have come a long way from May 2003, when only three counties had issued tax bills, to December 2003, when the Department certified 77 budgets and approved 89 county equalization studies.

We helped to create legislation in 2003 permitting counties that were not done with the reassessment to issue provisional bills, so that local government would receive needed revenues and most property taxpayers would not be hit with double bills in 2004. This year, 15 counties received approval to issue provisional bills. For the counties that will not be able to complete reassessment, the new legislation permits the treasurer to issue provisional bills in 2004.

I have heard from officials in many counties saying that the reassessment caused barely a ripple there. Others, however, reported more mixed results. Homeowners of older, historic homes and apartment-complex owners saw substantial increases in their taxes. In some counties, taxes on farmland have gone up substantially.

The DLGF has approved some interim relief that some county and city officials requested, including approval for counties that want to provide formal installment payment plans and partial or total waivers of late penalty fees for people whose tax bills went up substantially. Senate Enrolled Act 1 ratified all actions that counties had taken to waive penalties if they had received written state approval by December 31, 2003.

In addition, Governor Kernan sought legislative authority to extend the time deadline to December 1, 2003, for taxpayers to file for homestead deduction and credit and other deductions, including veterans, blind and disabled, and seniors deductions.

The General Assembly ultimately approved an extension to December 15, 2003.

But we also recognize that the reassessment is not complete. Most of the data we have is sketchy and incomplete. We have not yet seen the results in two of the largest counties in the state, Lake and Allen. And we have not been provided the data from counties in a format that can permit accurate and complete analysis of the results of the reassessment.

We cannot stress it enough: we must receive the data that LSA, our agency, and the Fiscal Policy Institute need to determine the results of the reassessment. This data is essential to perform an analysis of the shifts between property classes and also to provide all assessing officials with better tools to perform equalization and to compile and compare data from all areas of the state. Note to auditors and assessors: Remember that you must provide the data for 2002 pay 03 within 30 days of rolling to the auditor (assessors) and within 30 days after the county bills (auditors).

Looking forward, we have several issues to deal with and initiatives to undertake in 2004. We are in the process of revising the levies in accordance with the new formula in SB 1, which sets next year's maximum permissible levy at the previous year's certified levy. In fact, there are several issues that SB 1 addressed. Be sure to check out our article on some of the changes from that bill. We will issue a detailed analysis of the bill for taxing units and assessing officials very shortly.

We are intent upon making it easier, going forward, for counties to comply with the requirement to provide sales data and other data to the DLGF and LSA in electronic form. Some counties are getting there: I hear about initiatives in many counties that are putting their assessment data on the web. Some have software that scans sales disclosure forms into a database. We are revising our forms to make them more machine-readable. There are other ideas afoot: Imagine having closing agents enter the information into an accessible database directly, so that counties, townships, and state can access for verification and use in performing equalization studies. And, imagine having personal property returns that taxpayers or their representatives enter online as well.

Ultimately, as we move into 2004, the challenges are to:

- (1) complete the reassessment;
- (2) analyze the results;
- (3) determine whether the burdens are fairly distributed;
- (4) get back on the billing schedule by the end of 2005; &
- (5) apply the lessons we have learned going to market.

I hope to look back on 2004 about this time next year and find that we have accomplished these results.

Employees in the Spotlight



Brenda Dudley

Brenda Dudley was promoted to Assistant Director of the Operations Division and Data Analysis Section. Brenda has been with the agency for four years and formerly served in the position as a System Analyst.



Pam Eustace

Pam Eustace assumed the position of Assessor-Auditor in the Budget Division. Pam comes to the Agency from the Department of Workforce Development. Her primary focus is personal property abatements.



Deanne Ludwig

On July 24, Deanne Ludwig accepted the position of Assessor- Auditor in the Budget Division. Deanne comes to the DLGF from the State of Indiana Teachers Retirement Fund where she served as Pension Administrator. Her focus is personal property abatements.



Bob Harris

Bob Harris, Budget Division Assessor Auditor in the southern part of the State was recently promoted to Assistant Director in the Indianapolis office. Bob replaces Paige Gilpin who left to pursue other opportunities.

Bob has been with the Department of Local Government Finance for ten years serving the majority of that time in the Budget Division. He brings a wealth of experience in assisting with local government budgets and issues. His focus will be on cities, towns, libraries and townships and any policy or legislative changes associated with these units of government.



Toma Shepherd

We are also pleased to announce that on September 8, Toma Shepherd joined the DLGF as Attorney Appeals Coordinator.

Toma will be working on a variety of legal issues, including managing our involvement with the Lake County appeals and coordinating tax litigation with the Attorney General's Office.

Employees in the Spotlight cont'

Before joining us, Toma was an Indiana Deputy Attorney General concentrating on property and income tax appeals. She has argued before the Indiana Appellate Courts, the Indiana Tax Court, and the Indiana Supreme Court (overturning Judge Fischer on a number of cases) and was the lead attorney on the Ispat Inland and Commonwealth Edison cases. Toma is a graduate of Indiana University Law School.



Todd Walton

Todd Walton joined the Information Technology staff on December 15 as the new Systems Analyst. Todd is a Purdue graduate and worked for the BMV in a similar capacity.



TerriAnn Woodburn

TerriAnn Woodburn joined the Dept. of Local Government Finance as Secretary for the Assessment and Budget Divisions on December 8. TerriAnn comes to the DLGF from the Indiana State Museum.

In Memory

Janice A. Wilson, 1934 – 2003

BROOK -- Janice A. Wilson, 69, of Brook, died of an apparent heart attack at 8 p.m. Saturday, Aug. 30, 2003, in her home. Her body was found Sunday morning.

Born Jan. 17, 1934, in Watseka, Ill., she graduated from Brook High school in 1952.

She was formerly married to David E. Wilson. They married Nov. 9, 1952, in Brook.

Mrs. Wilson was the Newton County assessor since January 1991.

She was a member of Brook United Methodist Church, where she was treasurer, sang in the choir and attended upper room Sunday school class. She was past president and current secretary of the Newton County Republican Party. She was a member of Newton County Republican Women, past president of Kentland Rotary Club and retired member of Phi Iota Xi sorority of Brook and Newton County Community Band.

Surviving are two daughters, Gail Myers of Brook and Becky A. Craig (husband: Curt) of Dayton; a son, Mike Wilson (wife: Kathi) of Brook; and a brother, Warren Whaley (wife: Lynn) of Columbus.

Lafayette Journal and Courier

Quote of the Month

I find the real thing in this world is not so much where we stand, as in what direction we are moving.

Oliver Wendall Holmes



County Profile:

A Visit with Marty Womacks, Marion County Auditor

by Colleen Kelly

Like many county auditors, Marty Womacks has experienced a very unusual year in 2003 as Marion County Auditor. "I have been through four reassessments, and this one has been the most unpredictable," she said. "We expected an effect on older homeowners and apartment owners, but not changes to county appeals buffers." Marty indicated that having an extension deadline for deductions for 2004 has not been a problem for her office. "We have been accommodating taxpayers who have filed after May and have kept the 2004 applications separate."

Marty has a very big job and has the experience and capabilities to carry it out. She is charged with the responsibility for directing the preparation and administration of the county's budget, which is in excess of 200 million dollars annually, as well as the distribution of over one billion dollars in revenue collections to the county's taxing units.

Marty also oversees the distribution of approximately 13 million dollars in grant money each year and is responsible for county payroll and benefits programs. As County Auditor, she serves as the ex officio Secretary of the County Commissioners and has multiple board appointments.

"The county auditor has many facets and responsibilities," she said. "I rely on my 34 member staff to carry out all of these functions. I understand all of the functions, but can't be on top of everything."

"You need to have skin as thick as a rhinoceros," she laughed. "Really, I hire good people, have system checks, and try not to take things personally."

Marty has 25 years of experience as a public servant and elected official, starting out as Valparaiso City Councilor in 1976, and two years later as Porter County Assessor. It was during this tenure as assessor when she was instrumental in helping to establish the state's first assessor training program. In 1995 she was elected to the Indiana House of Representatives. Before entering politics, Marty was a public school teacher for seven years. She has also served as adjunct instructor at Indiana University teaching public finance and budgeting. She holds a real estate broker's license and is a Level II Certified Indiana Assessor/Appraiser as well as holds a master's degree of public affairs from Indiana University.

Currently in her second term, Marty continues to strive for solutions to the county's fiscal constraints and ways to improve and streamline functions of the office. "One of my goals is to have better software and have a new system in place by January 2006," she said. "We want to be able to better track and find duplicate homesteads and determine what properties are eligible for tax sale based on delinquent payments." "The current software we use is antiquated, twenty years old." "I want a user-friendly language that gives us more sophisticated calculations," she said.

Marty keeps a good sense of humor and says she enjoys the public sector and that it is not a partisan thing at all. She believes auditors must be empathetic to people and show concern for how important finances affect taxpayers' lives. "We have implemented an on-line filing system, and I have been giving the program to other auditors to help the public as much as possible," she said.

"I am never bored and never know what the day will bring or what the legislature will want next," she laughed.

Marty has three daughters and five grandchildren.



Assessment Software Certification Update *by Nancy Stassen*

The assessment software certification process for this reassessment is complete. Five vendors were tested at the state level as part of the two-step certification requirements: Manatron (for both MVP ProVal and ACAMA assessment applications), Plexis, Martin Browning Inc., Cole Layer Trumble Company, and Appraisal Research. Together, these vendors service eighty-nine of our ninety-two counties (three counties use in-house systems).

All counties certified their software at the local level, with the "final" final certification received in mid-September. Local certification, the last step in the certification process, means that counties have verified that their systems are valuing property according to the 2002 assessment guidelines or other approved assessment method.

Thanks again to vendors and local officials for their cooperation and efforts in completing this important step in the reassessment process.



On-line Forms *by Nancy Stassen*

Thanks to the efforts of our capable and dedicated data entry and IT staff (in particular, Bharati Desai and Mike Williamson), over half of the on-line forms prescribed by the Department of Local Government Finance and the Indiana Board of Tax Review are now available in "fill-in-able" format. Anyone with a current version of the free, downloadable Adobe Acrobat reader can take advantage of this capability and avoid the inconvenience of hand or type written forms (note that a full version of Adobe is required to save the filled-in forms for future use, a consideration for frequent users).

On-line forms are available at <http://in.gov/icpr> through the State Forms Catalog link. A forms link is also provided on the DLGF and IBTR web sites, <http://in.gov/dlgf> and <http://in.gov/ibtr> respectively. Comments are welcome. Check it out!

Indiana Tax Court News - This just in!

In a recent decision called *Meridian Towers East v. Washington Township Assessor*, the Indiana Tax Court emphasized that if the taxpayer meets its burden of presenting an appraisal or other probative evidence supporting its claim, the burden of going forward with evidence shifts to the county to support its decision with probative evidence, not to merely question the taxpayer's evidence. The Court also held that the Board of Tax Review cannot take upon itself the role of questioning the evidence, nor can it rely in its decision upon evidence outside the record. You can read the full opinion at: <http://www.state.in.us/judiciary/opinions/archtax.html> Scroll down to the bottom of the screen and click on *Meridian Towers East v. Washington Township Assessor*.



Appeals and Preliminary Conference Reminders

by Lori Harmon

Like you, the DLGF has been hearing from more than the usual number of property owners this year. While every property owner has their own individual problems, we often see patterns emerge. Below are a few items you should try and remember when talking with your taxpayers during preliminary conferences and PTABOA hearings:

- Changing to a market-based assessment system is new to everyone. Every interaction with the public is an opportunity to educate the taxpayers. With experience, and appropriate instruction of the public, reassessments become much less inflammatory. **A few minutes now may well save you and your constituents stress and aggravation in the future.**
- The Indiana General Assembly recently passed a bill that eliminates the formal step of filing a petition (Form 130) with the County Assessor to initiate a real estate appeal. Senate Enrolled Act 1 intends to make challenging the assessment easier for the property owner. However, if the taxpayer chooses to file a Form 130 with the County Assessor, the County Assessor should accept the Form and forward it on to the township assessor for processing.
- The taxpayer need only provide the appropriate assessing official with the property address or parcel number and their name, address, and telephone number if they wish to initiate a preliminary conference. This can be done via a letter to the Township Assessor.

- If a taxpayer does not file for a preliminary conference within forty-five (45) days of receiving a notice of assessment, (either a Form 11 or a tax bill) the appeal will be in effect for the following year. SB 1 includes a provision that allows property owners to file an appeal on a current year's assessment after the May 10 filing deadline if a county does not provide notice of assessment prior to that date. A taxpayer may appeal within forty-five (45) days of receiving their tax bill.
- All evidence should be accepted and dealt with in a meaningful manner. The Township Assessor can explain why they believe something to be irrelevant, and the PTABOA can do likewise in its findings.
- Taxpayers do not have to have appraisals in order to challenge their assessment. Of course, they do need to support their opinion of value by presenting a summary of sales in the neighborhood, a list of comparable properties, or other evidence of value rather than a formal appraisal.
- If there are errors in the property data, you should correct them. You might find that it does not affect value, but it validates your data.
- Appraisals do not need to have a January 1, 1999, valuation date. Appraisals that are more recent should be trended back in time for inflation/deflation. The percentage used when time adjusting your sales for neighborhood factors and equalization ratio studies would be appropriate, barring other evidence to the contrary.
- Township Assessors shall attempt to hold preliminary conferences within 30 days after the receipt of a 130 petition or letter. Any unresolved issues will go before the PTABOA, but the Township Assessors should be prepared to support their values, not merely question or discredit the taxpayer's presentation.

We hope these reminders assist you as you move forward in the appeals process. If we treat everyone with dignity and respect, we all win!



TRAINING UPDATE

by Diana Boylls

The cycle for the 2004 Continuing Education, Level 1 and Level 2 Prep Classes and the Level 1 and Level 2 Exams has been set.

There are some changes to the "normal" schedule you have been used to seeing. We are holding continuing education classes in Evansville and Muncie next year on a trial basis to see what kind of attendance having those sites included will draw. If it is successful, we will continue to hold classes there. We are also exploring other sites with the objective of bringing the training closer to you to save time and travel distance. We are also looking at holding some half-day classes for 3.5 hours of credit, so that offices can split the day and everyone can attend a session without having to close an office, or leave an employee out of the training cycle.

By now, those of you who attended the October training have received your new *Assessor's Operations Manual*. We will be updating the material periodically to reflect any legislative changes, new topics, old topics that we find have not been addressed, updated rules, or any other issues we feel need to be included in the manual.

If you did not attend the training, your field representative will be delivering additional manuals to the county assessor's office for you shortly, if they have not already done so.

I want to thank all of you who responded to the letter that was sent out announcing my appointment. I got some wonderful feedback, and some great ideas. Keep 'em coming!

In January 2004 we will again offer the New Officials Training course, which is a 2-1/2 day class.

This is for those of you who were appointed after January 1, 2003, either as a county or township assessor or a member of the PTABOA or those of you who did not get to attend the class last year.

You will receive 21 hours of credit for the class, provided you attend the entire program. **Due to insufficient number of registrations, it will only be offered in Indianapolis.**

The Level 1 and Level 2 Prep classes will also be given in January at the same sites.

The February 2004 continuing education class will again be on personal property. However, we will be using a completely different format this year. The **first day** of the class at each location will be a beginner class for those of you who are new, or want to get a good basic review of personal property and how to assess it. The **second day** will consist of two 3-1/2 hour sessions for the intermediate assessor, who has the knowledge and experience, but simply wants an update. You can register for either the morning or afternoon session, depending on which time better fits your schedule. Since we are limited to the number of people that we can have in the meeting rooms, however, we may have to shift some of you to a different class than you signed up for (either morning or afternoon). If we do need to shift you, we will notify you in plenty of time.

In March 2004, we will have the Level 1 and Level 2 exams at the normal sites. As another change, we will be giving them in one day instead of two, but you still will not be able to take both exams the same day. The Level 1 exam will be given in the morning and the Level 2 exam will be given in the afternoon.

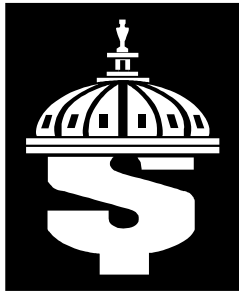
In the next issue of *The Communicator*, I will be able to give you a preview of the training subjects for the upcoming quarter (April – June), and bring you up to date on anything that affects the training program that has happened.

An anonymous author said: "Learning is NOT spectator sport." One more quote – Lewis Mercier said: "What we learn with pleasure we never forget." One of my goals is to involve each of you in the training and to make it fun. That's why it is important to me to get your ideas and feedback.

Until next time – remember the words of Albert Einstein: "Learning IS experience. Everything else is just information."

For the training schedule, go to the Department of Local Government Finance's website for the training schedule:

http://www.in.gov/dlgf/training/pdfs/training_plan.pdf



SEVENTY-SEVEN COUNTY BUDGETS APPROVED

by Melissa Henson

The DLGF has issued seventy-seven county budget orders as of December 15, 2003. The more recent orders approved include Clinton, Daviess, DeKalb, Greene, Huntington, LaGrange, St. Joseph and White.

Equalization studies have been approved for a total of 89 counties. For a complete update, see the DLGF website www.in.gov/dlgf/ and check *What's New* or *Reassessment Update* buttons. The website is updated every Monday.

BUDGET UPDATE

Budget Division field representatives have begun data entry associated with the 2004 certification process in each county. Data entry includes entering 2004 debt service worksheets, appropriations and revenue estimates for each taxing unit. Field representatives are also reviewing publication notices to ensure timely and accurate publication of budgets and tax levies.

When the county auditor certifies 2003 pay 2004 assessed values, field representatives will review taxing unit information and forward the results to taxing units. Taxing units then have seven days to respond to the action taken by the Division on budgets, tax rates and tax levies. After the seven-day period expires, the Department issues a county budget order.



ABATEMENTS

by Melissa Henson

The Budget Division has assumed responsibility for processing personal property abatements. Currently, the Division has two staff members, Deanne Ludwig and Pam Eustace, working full-time on this process, which requires ongoing communication with taxpayers, county auditors and field staff.

Deanne and Pam are in the process of securing regional sites for county auditor abatement workshops in March 2004. The workshops are designed to provide an understanding of abatements, an overview of the application process and instruction on processing personal property abatement requests.

Legislation was recently passed to shift the function of acting on personal property abatements to county auditors beginning in 2004. Currently auditors are required to process real estate abatements. Budget Division staff members are developing a training manual to assist in this process.

SALES DISCLOSURES



Just a reminder, a person filing a sales disclosure form under IC 6-1.1-5.5 with respect to real property shall pay a ten dollar (\$10) filing fee to the county auditor beginning January 1, 2004. This fee will be in effect until December 31, 2005.



DLGF Website Keeps On Track

by Colleen Kelly

The www.in.gov/dlgef/ website continues to report progress as the State of Indiana experiences the rigors of reassessment change.

Each week the *What's New* page lists a current state map with reassessment status and what tax bills have been mailed. In addition, the department has weekly updated the Reassessment Status Survey which provides a more detailed account of each county's work progress and Form 11 and tax bill mailing and due dates. As new materials are developed, they are listed on the *What's New* page and cross-referenced to the *Reassessment Update* page.

In response to the legislative property tax hearings held around the state, several new handouts explaining assessment methods, exemptions, and property tax deductions have been developed and posted on the site. Another addition is the Indiana Tax Court St. John Reports that monitor reassessment to the courts.

In Lake County the www.mylakeproperty.com website has added assessed values for properties as each township is completed. Taxpayers can search for comparable values by checking name, address and parcel number.



2004 Association Conference Schedule

Date: January 20-23, 2004

Association: County Assessor's Association / Indiana Assessor's Association, Inc. (combined conference)

Location: Omni Severin and Crowne Plaza Hotel, Indianapolis

Date: July 11-14, 2004

Association: Indiana Assessor Association, Inc. (Township Assessors)

Location: Omni Severin and Crowne Plaza Hotel- Indianapolis

Date: July 14-17, 2004

Association: Indiana Township Association (Township Trustee Assessors)

Location: Radisson Hotel Star Plaza-Merrillville, Indiana

Date: August 23-27, 2004

Association: County Assessors' Assoc.

Location: Sheridan-Keystone at the Crossing-Indianapolis

Date: October 4-7, 2004

Association: AIC (Association of Indiana Counties) Conference

Location: Executive Inn- Evansville, Indiana

Date: November 15-17, 2004

Association: Indiana Township Association (Township Trustee Assessors) State Convention

Location: Hyatt Regency, Indianapolis



Status of Rules

by Heather Scheel

Rule	Authority	Latest Action	Anticipated Completion Date	Issues Governed
LSA Doc. #02-297	IC 6-1.1-4-4.5	Notice of Delay printed in the <i>Indiana Register</i> June 6, 2003	31-Dec-04	Standards used to make annual real property adjustments during nonreassessment years
LSA Doc. #02-343	IC 36-7-32-19	Notice of Delay printed in the <i>Indiana Register</i> August 5, 2003	31-Dec-04	Procedures to implement appropriate tax distribution of allocated areas in a certified technology park
LSA Doc. #	P.L.245-2003	60 day letter printed in the October 1, 2003 <i>Indiana Register</i>		Abatement Procedures
LSA Doc.# 02-243(F)	IC 6-1.1-8.5	Agency Adopted September 5, 2003	Final Rule printed November 1, 2003, <i>Indiana Register</i>	Assessment of industrial real property in Lake County, Indiana
LSA Doc. # 03-156	IC 6-1.1-3-22	Published Notice of Intent to Adopt Rule July 1, 2003 in the <i>Indiana Register</i>	250th day is March 7, 2004	Assessment of tangible personal property
LSA Doc. # 03-157	IC 6-1.1-11	Published Notice of Intent to Adopt Rule July 1, 2003 in the <i>Indiana Register</i>	250th day is March 7, 2004	Standards for determining exemptions
LSA Doc. #03-235	IC 6-1.1-8.7	Public hearing January 23, 2004 at 11:00 a.m., Indianapolis		Assessment of industrial real property located in Indiana
LSA Doc. #03-268(E)	HEA 1535	Agency Adopted October 3, 2003	Final Rule printed November 1, 2003, <i>Indiana Register</i>	Procedural rules to be utilized during the informal hearing process in Lake County, Indiana
LSA Doc. #03-6	IC 6-1.1-35.2	Public hearing January 23, 2004 at 11:00 a.m., Indianapolis	6/4/2004	Mileage allowance and per diem rates for county officials attending training classes



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